

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO**

In re

CASE NO. 10-2207-SEK

IN BUSINESS FOR TEAM
DEVELOPMENT, INC

Chapter 11

Debtor

**MOTION SUBMITTING FIRST AMENDED CHAPTER 11 PLAN
(POST-CONFIRMATION MODIFICATION)**

TO THE HONORABLE COURT:

COME NOW the above captioned debtor through the undersigned attorney and respectfully submits the following:

1. On August 13, 2010 the Honorable Court confirmed the plan filed July 7, 2010 (Docket No. 53).
2. On September 14, 2010 the Puerto Rico Treasury Department ("Hacienda") filed Proof of Claim #10 for \$160,000 (which includes \$120,000 as priority taxes). Said claim is based on arbitrarily estimated taxes for years in which debtor filed the corresponding returns. A totally unwarranted action and, although prior to the bar date, the doctrine of laches should not be overlooked, as the reimbursement ("reintegro") from the Treasury Department has been disclosed as an asset, since the filing of the schedules in this case.
3. Debtor is putting together the documents needed to file an objection to Hacienda's claim.
4. A major component of the plan funding is the reimbursement by Hacienda of approximately \$100,000, which debtor has been requesting from Hacienda for over a year now. (Said reimbursement is based on the 7% retained and sent to Hacienda by parties debtor provided services for. The Adversary Proceeding for the collection of the "reintegros" was being prepared

when Claim No. 10 was filed, and will be filed shortly in one Complaint, which will also include the Objection to said claim.

5. With the filing Proof of Claim 10, Hacienda has, in fact, assumed the that it does not have to pay the “reintegros” until the controversy is resolved.

6. The effective date of the confirmed plan fell on 8/30/2010. Hence, the payments thereunder would have to be started soon.

7. Debtor needs to amend the plan’s effective date so that the newly defined effective date be the 10th day after resolution of Hacienda’s controversy.

8. Pursuant to Local Rule 3016-2, Debtor is filing the First Amended Plan in its clean version, and in the redlined version showing the changes.

9. The amended plan does not affect the creditors’ rights in any substantial way. Said plan still proposes to pay 100% of all allowed claims and complies with the confirmation requirements of Section 1129.

10. Debtor hereby moves for approval of the amended plan under §1127(b).

11. Debtor further requests that the time for changes to previous acceptances or rejections of the plan be fixed under §1127(d) at 21 days upon notice of this motion.

12. NOTICE OF RESPONSE TIME – LBR 9013-1(h). Within 21 days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if you were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk’s office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (i) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise. You are further notified that if the foregoing

motion is granted, the time for changes to previous acceptances or rejections of the plan is fixed under §1127(d) at 21 days). and, upon the notice hereof, and any hearing needed thereafter, the attached amended plan be confirmed.

In San Juan, Puerto Rico this 17th day of September, 2010.

I HEREBY CERTIFY that on this date I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to the participants appearing in said record, including the US Trustee; and by First Class Mail, postage prepaid, shall be served to all creditors and parties in interest appearing in the court's master address list attached to the original of this motion.

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Label Matrix for local noticing
0104-3
Case 10-02207-SEK11
District of Puerto Rico
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Fri Sep 17 07:54:16 AST 2010

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The preferred mailing address (p) above has been substituted for the following entity/entities as so specified by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

INTERNAL REVENUE SERVICE
PO BOX 21126
PHILADELPHIA, PA 19114

(d) IRS
INTERNAL REVENUE SERVICE CENTER
KANSAS CITY, MO 64999

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(d)US TRUSTEE

End of Label Matrix

EDIFICIO OCHOA

Mailable recipients 49

500 TANCA STREET SUITE 301

Bypassed recipients 1

SAN JUAN, PR 00901-1938

Total 50